



General Assembly

Amendment

January Session, 2015

LCO No. 8361



Offered by:

REP. BERGER, 73rd Dist.

SEN. FONFARA, 1st Dist.

To: Subst. House Bill No. 7060

File No. 820

Cal. No. 547

***"AN ACT CONCERNING THE FAILURE TO FILE FOR CERTAIN
TAX EXEMPTIONS, THE EXTENSION OF CERTAIN TAX CREDITS
AND DEVELOPMENT PROGRAMS, AND EXEMPTIONS FROM
CERTAIN FINANCIAL ASSISTANCE AND ADMISSIONS TAX
REQUIREMENTS."***

1 Strike everything after the enacting clause and substitute the
2 following in lieu thereof:

3 "Section 1. (*Effective July 1, 2015*) Notwithstanding the provisions of
4 subparagraph (B) of subdivision (72) of section 12-81 of the general
5 statutes, any person otherwise eligible for a 2014 grand list exemption
6 pursuant to said subdivision (72) in the town of Durham, except that
7 such person failed to file the required exemption application within
8 the time period prescribed, shall be regarded as having filed said
9 application in a timely manner if such person files said application not
10 later than thirty days after the effective date of this section, and pays
11 the late filing fee pursuant to section 12-81k of the general statutes.
12 Upon confirmation of the receipt of such fee and verification of the

13 exemption eligibility of the machinery and equipment included in such
14 application, the assessor shall approve the exemption for such
15 property. If taxes have been paid on the property for which such
16 exemption is approved, the town of Durham shall reimburse such
17 person in an amount equal to the amount by which such taxes exceed
18 the taxes payable if the application had been filed in a timely manner.

19 Sec. 2. (*Effective July 1, 2015*) Notwithstanding the provisions of
20 subparagraph (A) of subdivision (7) of section 12-81 of the general
21 statutes and section 12-87a of the general statutes, any person
22 otherwise eligible for a 2013 grand list exemption for all or part of the
23 assessment year pursuant to said subdivision (7) in the town of North
24 Branford, except that such person failed to file the required statement
25 within the time period prescribed, shall be regarded as having filed
26 such statement in a timely manner if such person files such statement
27 not later than thirty days after the effective date of this section and
28 pays the late filing fee pursuant to section 12-87a of the general
29 statutes. Upon confirmation of the receipt of such fee and verification
30 of the exemption eligibility of such property, the assessor shall
31 approve the exemption for such property. If taxes, interest or penalties
32 have been paid on the property for which such exemption is approved,
33 the town of North Branford shall reimburse such person in an amount
34 equal to the amount by which such taxes, interest and penalties exceed
35 any taxes payable if the statement had been filed in a timely manner.

36 Sec. 3. (*Effective July 1, 2015*) Notwithstanding the provisions of
37 subparagraph (B) of subdivision (72) of section 12-81 of the general
38 statutes, any person otherwise eligible for a 2014 grand list exemption
39 pursuant to said subdivision (72) in the town of Windsor, except that
40 such person failed to file the required exemption application within
41 the time period prescribed, shall be regarded as having filed said
42 application in a timely manner if such person files said application not
43 later than thirty days after the effective date of this section, and pays
44 the late filing fee pursuant to section 12-81k of the general statutes.
45 Upon confirmation of the receipt of such fee and verification of the

46 exemption eligibility of the machinery and equipment included in such
47 application, the assessor shall approve the exemption for such
48 property. If taxes have been paid on the property for which such
49 exemption is approved, the town of Windsor shall reimburse such
50 person in an amount equal to the amount by which such taxes exceed
51 the taxes payable if the application had been filed in a timely manner.

52 Sec. 4. (*Effective July 1, 2015*) Notwithstanding the provisions of
53 subparagraph (B) of subdivision (72) of section 12-81 of the general
54 statutes, any person otherwise eligible for a 2013 or a 2014 grand list
55 exemption pursuant to said subdivision (72) in the city of New Haven,
56 except that such person failed to file the required exemption
57 application within the time period prescribed, shall be regarded as
58 having filed said application in a timely manner if such person files
59 said application not later than thirty days after the effective date of this
60 section, and pays the late filing fee pursuant to section 12-81k of the
61 general statutes. Upon confirmation of the receipt of such fee and
62 verification of the exemption eligibility of the machinery and
63 equipment included in such application, the assessor shall approve the
64 exemption for such property. If taxes have been paid on the property
65 for which such exemption is approved, the city of New Haven shall
66 reimburse such person in an amount equal to the amount by which
67 such taxes exceed the taxes payable if the application had been filed in
68 a timely manner.

69 Sec. 5. (*Effective July 1, 2015*) Notwithstanding the provisions of
70 subdivision (76) of section 12-81 of the general statutes, any person
71 otherwise eligible for a 2013 grand list exemption pursuant to said
72 subdivision (76) in the city of New Haven, except that such person
73 failed to file the required personal property declarations within the
74 time period prescribed, shall be regarded as having filed such
75 declarations in a timely manner if such person files such declarations
76 not later than thirty days after the effective date of this section. Upon
77 verification of the exemption eligibility of the machinery and
78 equipment included in such declarations, the assessor shall approve

79 the exemptions for such property. If taxes have been paid on the
80 property for which such exemptions are approved, the city of New
81 Haven shall reimburse such person in an amount equal to the amount
82 by which such taxes exceed the taxes payable if the declarations had
83 been filed in a timely manner.

84 Sec. 6. (*Effective July 1, 2015*) Notwithstanding the provisions of
85 subparagraph (B) of subdivision (74) of section 12-81 of the general
86 statutes, any person otherwise eligible for a 2014 grand list exemption
87 pursuant to said subdivision (74) in the city of Hartford, except that
88 such person failed to file the required exemption applications within
89 the time period prescribed, shall be regarded as having filed said
90 applications in a timely manner if such person files said applications
91 not later than thirty days after the effective date of this section and
92 pays the late filing fees pursuant to section 12-81k of the general
93 statutes. Upon confirmation of the receipt of such fees and verification
94 of the exemption eligibility of the vehicle included in such
95 applications, the assessor shall approve the exemptions for such
96 property. If taxes have been paid on the property for which such
97 exemptions are approved, the city of Hartford shall reimburse such
98 person in an amount equal to the amount by which such taxes exceed
99 the taxes payable if the applications had been filed in a timely manner.

100 Sec. 7. Section 12-63h of the general statutes is repealed and the
101 following is substituted in lieu thereof (*Effective from passage*):

102 (a) The Secretary of the Office of Policy and Management shall
103 establish a pilot program in up to three municipalities whereby the
104 selected municipalities shall develop a plan for implementation of land
105 value taxation that (1) classifies real estate included in the taxable
106 grand list as (A) land or land exclusive of buildings, or (B) buildings on
107 land; and (2) establishes a different mill rate for property tax purposes
108 for each class, provided the higher mill rate shall apply to land or land
109 exclusive of buildings. The different mill rates for taxable real estate in
110 each class shall not be applicable to any property for which a grant is
111 payable under section 12-19a or 12-20a.

112 (b) The secretary shall establish an application procedure and any
113 other criteria for the program and shall send a copy of such application
114 procedure and any other criteria to the joint standing committee of the
115 General Assembly having cognizance of matters relating to planning
116 and development. The secretary shall not select a municipality for the
117 pilot program unless the legislative body of the municipality has
118 approved the application. The secretary shall send a notice of selection
119 for the pilot program to the chief executive officer of the municipality
120 and to the joint standing committee of the General Assembly having
121 cognizance of matters relating to planning and development.

122 (c) After receipt of the notice of selection provided by the Secretary
123 of the Office of Policy and Management pursuant to subsection (b) of
124 this section, the chief elected official of such municipality shall appoint
125 a committee consisting of (1) a representative of the legislative body of
126 the municipality or where the legislative body is the town meeting, a
127 representative of the board of selectmen; (2) a representative from the
128 business community; (3) a land use attorney; and (4) relevant
129 taxpayers and stakeholders. Such committee shall prepare a plan for
130 implementation of land value taxation. Such plan shall (A) provide a
131 process for implementation of differentiated tax rates; (B) designate
132 geographic areas of the municipality where the differentiated rates
133 shall be applied; and (C) identify legal and administrative issues
134 affecting the implementation of the plan. The chief executive officer,
135 the chief elected official, the assessor and the tax collector of the
136 municipality shall have an opportunity to review and comment on the
137 plan. On or before December 31, [2014] 2015, and upon approval of the
138 plan by the legislative body, the plan shall be submitted to the joint
139 standing committees of the General Assembly having cognizance of
140 matters relating to planning and development, finance, revenue and
141 bonding and commerce. Any municipality that has previously applied
142 for and participated in the pilot program established pursuant to this
143 section shall be ineligible for subsequent selection to participate in the
144 pilot program.

145 Sec. 8. Section 32-462b of the general statutes is repealed and the
146 following is substituted in lieu thereof (*Effective from passage*):

147 In accordance with the provisions of section 32-462, during the
148 period commencing January 1, 2010, and ending June 30, [2015] 2020,
149 any agency, as defined in section 32-462, may provide financial
150 assistance from existing programs to the Steel Point project for the
151 purposes of development and improvements to property in the city of
152 Bridgeport, in said time period, in an aggregate amount not to exceed
153 forty million dollars.

154 Sec. 9. Subsection (o) of section 2 of public act 05-289, as amended
155 by section 2 of public act 12-144, is repealed and the following is
156 substituted in lieu thereof (*Effective from passage*):

157 (o) At the option of the city of Bridgeport by vote of the city council
158 of the city of Bridgeport, the district shall be merged into the city of
159 Bridgeport if no bonds are issued by the district not later than [ten]
160 fifteen years after July 1, 2005, or after the bonds authorized by this
161 section are no longer outstanding and any property which is owned by
162 the district shall be distributed to the city of Bridgeport.

163 Sec. 10. (*Effective July 1, 2015*) The limitations set forth in subdivision
164 (1) of subsection (b) of section 32-462 of the general statutes shall not
165 apply to any financial assistance, as defined in subsection (a) of section
166 32-462 of the general statutes, awarded to a mixed use development
167 project prior to July 1, 2020, or to fund any infrastructure
168 improvements related to such project, if such project contains at least
169 two hundred thousand square feet of retail and entertainment space
170 within the area of the city of West Haven south of the New England
171 Thruway and east of First Avenue.

172 Sec. 11. Section 12-541 of the general statutes is repealed and the
173 following is substituted in lieu thereof (*Effective July 1, 2015*):

174 (a) There is hereby imposed a tax of ten per cent of the admission
175 charge to any place of amusement, entertainment or recreation, except

176 that no tax shall be imposed with respect to any admission charge (1)
177 when the admission charge is less than one dollar or, in the case of any
178 motion picture show, when the admission charge is not more than five
179 dollars, (2) when a daily admission charge is imposed which entitles
180 the patron to participate in an athletic or sporting activity, (3) to any
181 event, other than events held at the stadium facility, as defined in
182 section 32-651, if all of the proceeds from the event inure exclusively to
183 an entity which is exempt from federal income tax under the Internal
184 Revenue Code, provided such entity actively engages in and assumes
185 the financial risk associated with the presentation of such event, (4) to
186 any event, other than events held at the stadium facility, as defined in
187 section 32-651, which, in the opinion of the commissioner, is conducted
188 primarily to raise funds for an entity which is exempt from federal
189 income tax under the Internal Revenue Code, provided the
190 commissioner is satisfied that the net profit which inures to such entity
191 from such event will exceed the amount of the admissions tax which,
192 but for this subdivision, would be imposed upon the person making
193 such charge to such event, (5) other than for events held at the stadium
194 facility, as defined in section 32-651, paid by centers of service for
195 elderly persons, as described in subdivision (d) of section 17a-310, (6)
196 to any production featuring live performances by actors or musicians
197 presented at Gateway's Candlewood Playhouse, Ocean Beach Park or
198 any nonprofit theater or playhouse in the state, provided such theater
199 or playhouse possesses evidence confirming exemption from federal
200 tax under Section 501 of the Internal Revenue Code, (7) to any carnival
201 or amusement ride, (8) to any interscholastic athletic event held at the
202 stadium facility, as defined in section 32-651, (9) if the admission
203 charge would have been subject to tax under the provisions of section
204 12-542 of the general statutes, revision of 1958, revised to January 1,
205 1999, [or] (10) to any event at (A) the XL Center in Hartford, or (B) the
206 Webster Bank Arena in Bridgeport, or (11) from July 1, 2015, to June 30,
207 2017, to any athletic event presented by a member team of the Atlantic
208 League of Professional Baseball at the Ballpark at Harbor Yard in
209 Bridgeport. On and after July 1, 2000, the tax imposed under this
210 section on any motion picture show shall be eight per cent of the

211 admission charge and, on and after July 1, 2001, the tax imposed on
 212 any such motion picture show shall be six per cent of such charge.

213 (b) The tax shall be imposed upon the person making such charge
 214 and reimbursement for the tax shall be collected by such person from
 215 the purchase. Such reimbursement, termed "tax", shall be paid by the
 216 purchaser to the person making the admission charge. Such tax, when
 217 added to the admission charge, shall be a debt from the purchaser to
 218 the person making the admission charge and shall be recoverable at
 219 law. The amount of tax reimbursement, when so collected, shall be
 220 deemed to be a special fund in trust for the state of Connecticut.

221 Sec. 12. (*Effective from passage*) Any and all actions of the registrars of
 222 voters of the town of Bozrah, or the deputy, assistant or special
 223 assistant registrars of voters of the town of Bozrah, taken between
 224 January 7, 2015, and the effective date of this section, otherwise valid
 225 except that the registrars of voters or deputy, assistant or special
 226 assistant registrars of voters performing such actions were not
 227 properly appointed pursuant to section 9-192 of the general statutes,
 228 are validated."

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2015</i>	New section
Sec. 2	<i>July 1, 2015</i>	New section
Sec. 3	<i>July 1, 2015</i>	New section
Sec. 4	<i>July 1, 2015</i>	New section
Sec. 5	<i>July 1, 2015</i>	New section
Sec. 6	<i>July 1, 2015</i>	New section
Sec. 7	<i>from passage</i>	12-63h
Sec. 8	<i>from passage</i>	32-462b
Sec. 9	<i>from passage</i>	PA 05-289, Sec. 2(o)
Sec. 10	<i>July 1, 2015</i>	New section
Sec. 11	<i>July 1, 2015</i>	12-541
Sec. 12	<i>from passage</i>	New section